

THE CITY OF SAN DIEGO

DATE: August 29, 2013

TO: Honorable Members of the Audit Committee

FROM: Eduardo Luna, City Auditor

SUBJECT: Revisions to the City Auditor's Fiscal Year 2014 Audit Work Plan

The City Auditor's FY2014 Audit Work Plan was presented to the Audit Committee on July 8, 2013. After considering the feedback received, the following changes in the proposed audit projects have been made since presenting the original plan to the Audit Committee.

New Audit	Tentative Objective	Audit Hours	Replaced Audit
Community Facilities Districts (Requested by Councilmember Mark Kersey)	To review the accuracy of CFD tax levied and the adequacy of controls in place.	1,250	#9 Petco Park and Qualcomm Stadium 600 Audit Hours
City Information and Data Policies (Requested by Councilmember Kevin Faulconer)	To review City policies and procedures related to public records to make recommendations to enhance public access.	1,200	#10 Vehicle Abatement Program 1,200 Audit Hours
Risk Management – Employee Health Insurance	To review the cost effectiveness of the administration of health insurance benefits.	1,200	#16 Fleet Services – Fuel 1,200 Audit Hours (There was a request for this audit be postponed due to recent reorganization)



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Changes Made In Budgeted Audit Hours

Estimated Audit Hours #22 Follow-up on Previous Issued reduced from 1,200 to

Audit Reports 800.

#26 Kroll – Internal

Estimated Audit Hours Control Audit reduced from 250 to zero

due to the uncertainty of

this audit.

I will present these changes to the City Auditor's FY2014 Audit Work Plan at the next available Audit Committee meeting. Please contact me if you have any questions.

Respectfully submitted,

Eduardo Luna

City Auditor

Honorable Members of the City Council cc:

Walt Ekard, Interim Chief Operating Officer

Scott Chadwick, Assistant Chief Operating Officer

Jan Goldsmith, City Attorney Ken Whitfield, City Comptroller

Andrea Tevlin, Independent Budget Analyst